

SECTION 2: CUSTOMER OPERATIONS/OPERATING COSTS

Q. Reference: NLH-NP-020

- a) Are the costs associated with the changes in upcoming accounting standards recurring or project-specific?**
- b) Please explain why it is appropriate to include these costs in a test year.**

A. a) The costs associated with the upcoming changes in accounting standards as detailed in Table 1 of the response to Request for Information PUB-NP-022 are project-specific.

b) See part b) to the response to Request for Information PUB-NP-142.